IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTION NO.2539 OF 2006
IN
INCOME TAX APPEAL LODGING NO.873 OF 2006

The Commissioner of Income Tax, Central II.
..Petitioner.
Vs.
M/s. Kopran Ltd. ..Respondent.

Ms. P. Bhosale for the Petitioner.
None for the Respondent.

CORAM : F.I. REBELLO &
R.S.MOHITE, JJ.
DATED : 3RD DECEMBER,2007.

PC :

1. There is a delay of 648 days though in the appeal memo it is mentioned only as 284 days. The order of ITAT is dated 12.2.2004. The file was sent to the Ministry of Law on 25.6.2004. It was returned on 8.2.2006 without preparing the draft appeal. Subsequently, it appears that the appeal was drafted and filed.

2. As noted earlier, in the affidavit particulars were not given and it was pointed out that the due date for filing of the appeal was 2.8.2004. The revenue was permitted to file additional affidavit. There is no explanation whatsoever for the delay between 25.6.2004 to 8.2.2006. In our opinion, this is not a fit case to condone the delay. Motion is dismissed.

(F.I. REBELLO, J.)

(R.S. MOHITE, J.)

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INCOME TAX APPEAL LODGING NO.873 OF 2006

The Commissioner of Income Tax, Central II.
..Appellant.

Vs.

M/s. Kopran Ltd. ..Respondent.

Ms. P. Bhosale for the Appellant.

None for the Respondent.

CORAM : F.I. REBELLO & R.S.MOHITE, JJ.
DATED : 3RD DECEMBER,2007.

PC :

1. As the motion is dismissed, appeal is also dismissed. Refund of Court fee as per rules. Certified copy expedited.

(F.I. REBELLO, J.)

(R.S. MOHITE, J.)